

Charity number
524559

Staffordshire County Guide Association

Report and Financial Statements

For the Year Ended

5 April 2021

Staffordshire County Guide Association

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Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2021

Charity registration number
524559

Registered Office and County Headquarters
St Peter's School Site, Church Lane, Hixon, Staffs, ST18 0PS

Trustees

Trustees who served during the year and up to 1st November 2021

Catriona Aileen Kerr	County Commissioner
Alison Jane Holmes	County Commissioner
Penelope Louise Williams	Assistant County Commissioner
Christine James	Assistant County Commissioner
Catherine Anne Fettes	County Treasurer
Division Commissioners:	
Patricia Ann Sage	Girlguiding Burton Division
Anita Karen Micklewright (until 26.05.21)	Girlguiding Cannock Division
Jennifer Cassell (WEF 01.06.21)	Girlguiding Cannock Division
Fiona Roberts	Girlguiding Lapley Division
Claire Keen	Girlguiding Leek Division
Samantha Kathryn Abell	Girlguiding Lichfield Division
Lisa Marie Miller	Girlguiding Longton Division
Ruth Farrell	Girlguiding Newcastle Division
Helen Mary Bernadette Norbury	Girlguiding Rugeley Division
Kim Waldron (WEF 20.04.21)	Girlguiding Stafford Division
Antonia Ryan	Girlguiding Stoke-on-Trent North Division
Kimberely Jane Smith (until 20.09.21)	Girlguiding Stoke-on-Trent South Division
Jill Piggott	Girlguiding Stone and Eccleshall Division
Debra Ann Turner	Girlguiding Stone Outward Division
Jill Longhurst (until 01.09.21)	Girlguiding Tamworth Division
Katherine Lucy Plant (WEF 01.09.21)	Girlguiding Tamworth Division
Denise Wheat	Girlguiding Threapwood Division
Tracey Mary Chamberlain	Girlguiding Uttoxeter Division

Independent Examiner

David Fox
Walletts, Chartered Certified Accountants
Adventure Place, Hanley, Stoke on Trent, Staffs. ST1 3AF

Bankers

Barclays Bank plc
36 Town Road, Hanley, Stoke on Trent, Staffs. ST1 2PJ
Co-op Bank
2 Town Road, Hanley, Stoke on Trent, Staffs. ST1 2JE

Investment Advisors

Brewin Dolphin Securities Ltd
Highpoint, Festival Way, Stoke on Trent, Staffs. ST1 5BG

Staffordshire County Guide Association Report of the Trustees For the year ended 5 April 2021

The Trustees present their report along with the financial statements of the charity for the financial year ending 5th April 2021.

Structure, Governance and Management

Governing Document

Staffordshire County Guide Association was established as a charity in England and Wales (number 524559) on 1st January 1961.

Staffordshire County Guide Association operates under the name of 'Girlguiding Staffordshire'

Appointment of Trustees

The County Commissioner is appointed for a term of five years. Two joint County Commissioners were appointed in September 2019.

The Assistant County Commissioner is appointed for a term, which does not extend beyond the finishing date of the County Commissioner's appointment, but they may be reappointed immediately in the same or another capacity.

A Division Commissioner becomes a Trustee of the charity upon her appointment as a Division Commissioner. She is appointed by the County Commissioner in consultation with all the District Commissioners and Advisers within the Division. The appointment is for three years with an extension of two further years available.

The Trustees are also known as the County Executive Committee and are responsible for the direction and general development of the principles, aims, policy, organisation, and rules of the Association. An item referring to conflict of interests is addressed at the start of an executive meeting.

A Finance & Headquarters Committee, being a sub-committee formed from the Executive Committee is responsible for the finances of the County. The Finance & Headquarters Committee consists of: the County Commissioner/s, / Assistant County Commissioner/s, County Treasurer, County Finance Officer, two Division Commissioners, and one unit leader.

The Finance & Headquarters Committee meets at least three times a year.

Trustee Induction and Training

New Division Commissioners follow a Girlguiding Induction Programme and are appointed a mentor and encouraged to attend appropriate trainings. Each Division Commissioner is responsible for the management within her Division.

Safeguarding The Children In Our Care

Girlguiding Staffordshire follows the policy of Girlguiding to safeguard its members from physical, sexual, and emotional harm while participating in Guiding activities. Girlguiding takes all reasonable steps to ensure that, through relevant procedures including DBS (Disclosure and Barring Service) checks and training, children, young people and adults taking part in Guiding activities do so in a safe environment. All leaders working with children will undertake Safe Space training in accordance with Girlguiding UK and complete a First Aid Training Course as part of the leadership training. Safe Space training has four levels each being appropriate for the level at which they are volunteering.

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2021**

Structure, Governance and Management Continued

Organisation

Girlguiding is organised in a number of areas in order to provide support and channels for two-way communication. This structure also allows the young members, leaders, and commissioners the opportunity to make decisions and take responsibility.

Units are grouped into Districts, Districts into Divisions and Divisions into a County. The County Advisor teams manage each stream of our work which is working very effectively to support the membership. Training and support has been given to the members who have accepted these roles.

All girl members and adult volunteers are recorded on the secure Girlguiding online database known as GO (Guiding Organiser).

All units received subscription invoices online, these included Girlguiding, Girlguiding Midlands, and Girlguiding Staffordshire levies. The payment process in 2021 went well.

As at the 5 April 2021 membership of Girlguiding Staffordshire is recorded as follows:

17 Divisions

44 Districts

456 units made up as follows: 137 Rainbow Guide, 179 Brownie, 108 Guide, and 32 Ranger.

Girlguiding Staffordshire appreciates the support and friendship of the Trefoil Guild members, these may be new, former or present adult members of Girlguiding, who are always willing to help with various events and projects and support the girls.

The county continues to train leaders to use the GO Database and develop their skills to make the best possible use of this administrative tool.

Girlguiding's online recruitment tool allows people to join guiding at any level via a dedicated area on the web site and is very effective. The numbers expressing an interest are understandably a little lower than usual however the interest is still there with parents and the enthusiasm to volunteer with our organisation is still evident. We continue to develop initiatives to manage the waiting lists of girls wishing to join units across the county. This will see more leaders and girl's benefiting from the opportunities Girlguiding Staffordshire has to offer.

The County employs four part-time staff. These are permanent contracts. The county has 64 hours per week paid support.

Related parties

As an active member of Staffordshire Council of Voluntary Youth Services (SCVYS), members of Girlguiding Staffordshire have had the opportunity to network with other voluntary organisations in the county at events organised by SCVYS.

Mrs Julie Tanner is the county's representative on the SCVYS Executive Committee as a Trustee.

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2021**

Structure, Governance and Management Continued

Girlguiding Staffordshire has worked hard to provide SCVYS with up-to-date information on membership and school use and appreciates the generosity of Staffordshire County Council, via SCVYS, for their continued financial support with school lettings charges. We are aware that this financial support will be reduced or withdrawn during the financial year due to local government cuts to the volunteer sector.

Risk Management

The committee actively reviews the major risks that the charity faces on a regular basis and believes that maintaining reserves at the current levels combined with an annual review of the controls over key financial systems will continue to provide sufficient resources through adverse economic conditions. A financial risk assessment has been undertaken during the year and will be reviewed on an annual basis.

The committee regularly examines other operational and business risks faced by the charity and confirms that systems have been established to mitigate any significant risks.

Public Benefit

When planning the activities of Girlguiding Staffordshire, the trustees considered the Charity Commission's guidance on public benefit and in particular the specific guidance to charities for the advancement of citizenship or community development. They are of the opinion that, the following objectives and activities together with the achievements demonstrate, the public benefit of the work of Girlguiding Staffordshire. Many units have carried out service in their local communities and worked with other community groups for the benefit of many.

Objectives and activities

The charity was established with the aim of enabling girls to mature into confident, capable, and caring women, who are able to make the most of their potential in career, home and personal life and be willing as citizens to contribute to their community and the wider world.

As part of Girlguiding, members of Girlguiding Staffordshire are encouraged to 'learn by doing' with five distinct elements known as 'The Five Essentials':

- Working together in small groups
- Being involved in decision making as individuals and as groups
- Experiencing a balanced and varied programme of activities
- Caring for the individual in a safe and supportive environment
- Sharing a commitment to a common standard

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2021**

Achievements and Performance

The Guiding programme allows members of Girlguiding Staffordshire to experience activities suited to the abilities and needs of each individual; the structure of the sections and age groupings makes this possible. The programme for all sections continues to run successfully, with many activities adapted for new virtual Guiding meetings that have regularly been held for all sections across the County. Training for leaders has been delivered to equip members with the skills required.

Rainbows:	5-7 years	Brownies:	7-10 years
Guides:	10-14 years	Rangers :	14-18 years
18 -30 offer	18 -30 years	Leaders	18 -

Training and Qualifications

Girlguiding Staffordshire has continued to provide training sessions for leaders, mentors, and commissioners.

- Training sessions for Rainbow, Brownie, Guide and Ranger Leaders
- (SLIP) Staffordshire Leadership Induction Programme is offered several times a year to new leaders
- "Going away with scheme" to enable leaders to Camp and Holiday
- 1st Response (First Aid) Qualification courses
- Safeguarding (Safe Space) sessions at 4 levels are offered
- Commissioner Training
- Update sessions for Leadership Qualification Mentors
- Girlguiding has continued to offer online training in a range of subjects

It is a requirement that one leader from each unit has received first response training. Under the direction of a dedicated First Response Coordinator our expanding team have delivering courses on a regular basis.

It is a requirement that each volunteer receives Safe Space Training to a level required for their role. Our trainers have continued to offer this.

Qualifications gained have included:

9 Girlguiding Leadership Qualifications + 2 Module one only qualifications
4 'Going away with' Licences

Specialist Training Events

Due to the continuing Covid pandemic all face to face training opportunities were cancelled until June 2021. We have kept in touch with regular Zoom meetings with Commissioners and Advisers.

Public Relations

We continue to use our social media platforms for advertising our events and challenges. Facebook, Instagram, Flickr, Tiktok, You Tube and our Girlguiding Staffordshire app continue to see a large footfall. They have remained invaluable.

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2021**

Achievements and Performance continued

International

Sadly all of our international adventures for 2021 had to be postponed.

Young Members

Unit programmes have continued to be offered, delivering high quality activities and experiences to our young people. Many units continued offering their girls virtual meetings with others distributing packs of activities for the girls to do at home.

A number of young members have achieved prestigious awards. These are an exciting part of the Girlguiding programme and can only be achieved by much work on the part of the girls.

9	members gained Young Leaders Qualification
1	Ranger Gold Awards
24	Guide Gold Awards
62	Brownie Gold Awards
63	Rainbow Gold Awards

525	Bronze Awards across all sections
245	Silver Awards across all sections

Two County virtual units were established, the Guide unit successfully welcomed 32 girls from across the County, and the Ranger unit approximately 8 young people, who otherwise wouldn't have been able to access Girlguiding during this time.

General Report

Despite it being another challenging year for our leaders we are immensely proud of their determination to continue guiding no matter what the world throws at them! We started the year still unable to meet face to face with many of our units continuing to engage girls through virtual meetings and by keeping in touch in many ways from emails to hand-delivered activity packs. We'd like to thank each and every one of our volunteers for their time and the care they have given so willingly to keep Girlguiding going in Staffordshire. As a county we've continued to offer events and training for our members albeit in a very different way than ever before. Our young members enjoyed our Very Green Christmas virtual activity day as well as our fabulous 4 Nations virtual sleepover and other virtual events such as Laughing Yoga virtual yoga sessions and Jumping Clay virtual craft sessions. We're so proud of the resilience that our young members have shown and their willingness to adapt to a new way of being a member of Girlguiding.

In January 2021 we launched our "I Love Staffordshire" challenge badge. The challenge badge explores the 17 divisions in the county and suggests an outdoor activity, craft, food activity and pen & paper challenge associated to each division.

Examples include: cooking up a "lobby" for Stoke North Division; creating a mini music festival in your garden for Lapley Division, home to V Fest; designing your own roller coaster for Threapwood Division, home of Alton Towers; and tie-dying an item of clothing for Leek Division a major producer of textiles following the industrial revolution.

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2021**

Achievements and Performance continued

Annual Review

The annual review was held virtually in December 2020 and was well attended despite this new format.

Team Leads

The county advisers continued to meet on a regular basis, headed by their team leads and continue to add to the county calendar. They support Divisions and meet with Division Advisors.

Awards

The County continues to promote awards for adults across the county and this has resulted in more awards being presented. The county had to postpone the Annual Presentation for Adults at Sandon Hall in 2020. It has been rescheduled for November 2021 and will allow the opportunity to show how much we value our leaders and supporters and celebrate service awards for those who have given 20+ years of service.

For 2020 & 2021 the following will be presented 30 20 years, 27 30 years, 12 40 years, 2 50 years and 1 60 years.

In addition, 8 Girlguiding Staffordshire Awards and 6 Good Service Brooches will be presented

Trefoil Guild

The Staffordshire Trefoil Guild, former members of Girlguiding of all ages, is a successful organisation with over 350 members who are keen to provide support and assistance for many Guiding activities. Many members of the Trefoil Guild assist with the county's events and we are most grateful for this support.

Resources

The County Headquarters is an excellent multi-purpose building used for a variety of activities including trainings, meetings, residential events and the administration of the county. During the year we been fortunate to receive a number of grants from the local council with regard to loss of income during the pandemic.

The committee continues to oversee the maintenance and finances of Owls Nest and Chantry House, properties belonging to Girlguiding Staffordshire and Girlguiding West Mercia at Beaudesert.

Girlguiding Midland Region

Six members were presented with the Regional Chief Commissioner Award at a ceremony in Barton under Needwood in October 2021.

The County Commissioners attended virtual Regional Executive Meetings and Team Leads have represented the county at numerous virtual events and trainings.

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2021**

Financial Review

Principal Funding Source

The principal funding source continues to be the county share of the annual subscription

Investment Policy

The trustees have the power to invest in such assets as they see fit. An investment portfolio is currently held and is managed by Brewin Dolphin Securities Ltd. A meeting was held with Brewin Dolphin to review the portfolio

Reserves Policy

The trustees have strived to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months unrestricted expenditure. This policy would provide sufficient funds to ensure the continuation of the charitable activities for at least that period.

The balance of free reserves at the year-end, being unrestricted reserves not designated or invested in fixed assets, at the balance sheet date was £647,818

The trustees are confident that this amount together with the income from planned events will be sufficient to enable all of the charitable activities to continue for at least the period of twelve months.

Volunteers

Girlguiding Staffordshire is essentially run by volunteers. With the exception of the work carried out by four part time employees of the charity, all activities are carried out on a voluntary basis. The financial statements set out the results for the year but do not reflect the considerable and vital support given by all connected with Girlguiding across Staffordshire.

Future Strategy

As we emerge from the pandemic, we look forward to units returning to face-to-face Guiding. We will be looking at various initiatives to grow the membership numbers for both volunteers and young members. The County Strategy, following the theme of the National Plan, will now be taken forward and the range of activities and opportunities to be offered to young members will be expanded as the removal of restrictions allows.

Girlguiding Staffordshire will continue to offer a vibrant and diverse programme in a safe and secure environment that supports our leaders and young members as they emerge from a very challenging period.

We will continue to offer a blended model of virtual and face to face meetings and trainings for both Adult and Young members.

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2021**

Statement of Trustees' Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence

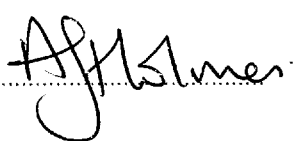
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The trustees intend to ask Walleys Chartered Certified Accountants to undertake the independent examination of the Charity in the following year.

Approval

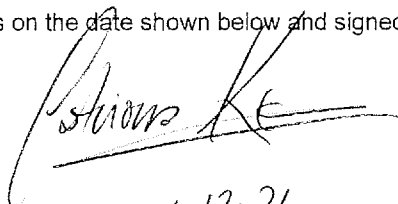
This report was approved by the trustees on the date shown below and signed on their behalf by:



County Commissioner

Dated:

3/12/21.


4.12.21.

**Report of the Independent Examiner
to the Trustees of
Staffordshire County Guide Association**

I report to the trustees on my examination of the accounts of Staffordshire County Guide Association (the Trust) for the year ended 5 April 2021, which are set out on pages 11 to 24.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

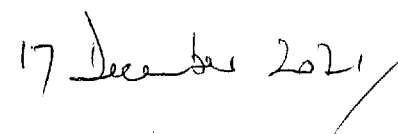
1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated :



David Fox FCCA

Independent Examiner

WCCA Limited T/A Walletts
Chartered Certified Accountants
Adventure Place
Hanley
Stoke on Trent
Staffordshire
ST1 3AF

Staffordshire County Guide Association
Statement of Financial Activities
for the year ended 5 April 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 TOTAL £	2020 TOTAL £
Income					
Donations, grants and legacies	2	80,496	5,392	85,888	71,615
Other trading activities	4	12,544	-	12,544	19,346
Investments	3	10,090	-	10,090	12,937
Charitable activities					
Event receipts and collections	5	4,459	-	4,459	58,284
Other income		72	-	72	646
<i>Total income</i>		<u>107,661</u>	<u>5,392</u>	<u>113,053</u>	<u>162,828</u>
Expenditure					
Expenditure on raising funds					
Fundraising trading: cost of goods sold and other costs	4	7,881	-	7,881	12,103
Investment management fees		2,453	-	2,453	2,482
Charitable activities					
Grants payable	6	(145)	-	(145)	1,010
Event costs	7	7,976	-	7,976	58,491
General guiding costs	8	63,135	5,392	68,527	75,371
Other costs	9	5,070	-	5,070	11,447
<i>Total expenditure</i>		<u>86,370</u>	<u>5,392</u>	<u>91,762</u>	<u>160,904</u>
<i>Net income (expenditure) before transfers</i>		21,291	-	21,291	1,924
Transfers					
Gross transfer between funds	17	-	-	-	-
<i>Net income (expenditure) and net movement in funds before gain and losses</i>		21,291	-	21,291	1,924
Net gains (losses) on investments	10	75,572	-	75,572	(67,213)
<i>Net movement in funds</i>		<u>96,863</u>	<u>-</u>	<u>96,863</u>	<u>(65,289)</u>
Reconciliation of Funds					
<i>Total funds brought forward</i>		696,720	3,713	700,433	765,722
<i>Total funds carried forward</i>		<u>793,583</u>	<u>3,713</u>	<u>797,296</u>	<u>700,433</u>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 14 to 24 form part of these accounts

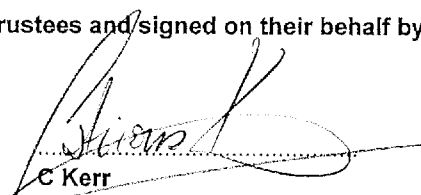
Staffordshire County Guide Association
Balance Sheet
as at 5 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	149,478	156,021
Investments	14	342,944	272,795
<i>Total fixed assets</i>		492,422	428,816
Current assets			
Stocks		9,881	10,385
Debtors	15	85,640	96,087
Cash at bank and in hand		331,871	252,684
<i>Total current assets</i>		427,392	359,156
Liabilities			
Creditors: amounts falling due within one year	16	122,518	87,539
<i>Net current assets</i>		304,874	271,617
<i>Total assets less current liabilities (being net assets)</i>		797,296	700,433
The funds of the charity:			
Restricted funds	17	3,713	3,713
Unrestricted income funds:	17		
Designated funds		54,732	63,042
General funds		738,851	633,678
<i>Total unrestricted funds</i>		793,583	696,720
<i>Total charity funds</i>		797,296	700,433

The financial statements were approved by the trustees and signed on their behalf by:


A Holmes
County Commissioner

Dated.....03/12/21.....


C Kerr
County Commissioner

Dated.....4/12/21.....

Staffordshire County Guide Association
Statement of Cashflows
as at 5 April 2021

	Notes	2021 £	2020 £
Net cash used in operating	21	<u>65,099</u>	<u>35,317</u>
<i>Cash flows from investing</i>			
Interest and dividends		10,090	12,937
Purchase of furniture and equipment		(1,425)	(9,456)
Purchase of new investments		(27,241)	(100,737)
Proceeds from sale of investments		32,664	103,590
Net cash provided by investing		<u>14,088</u>	<u>6,334</u>
<i>Cash flows from financing</i>			
Repayment of borrowing		-	-
Cash inflow from new borrowings		-	-
Net cash provided by financing		<u>-</u>	<u>-</u>
Change in cash and cash		79,187	41,651
Cash and cash equivalent brought		252,684	211,033
Cash and cash equivalents carried		<u><u>331,871</u></u>	<u><u>252,684</u></u>

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2021

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation of accounts

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The association constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Donated equipment is included at the value to the charity where this can be quantified and a third party is bearing the cost. Grants are recognised when received. Receipts for events in future periods are deferred to the period of the event. No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs that relate to the category.

Fund raising costs are direct costs incurred in the purchase of goods for resale together with related expenses.

Training and travel grant requests are received from Leaders to assist with the cost of approved camp and international events. The request is considered by the trustees and if successful a grant will be made to the individual Leader on the basis of :-

County Trips - 30% of cost for each leader and cost of one place. Region Trips - 30% for leaders and 10% for girls. Private Trips with no service £500. Private Trips with service element £1,000.

Costs previously analysed as support costs being those costs incurred directly in support of charitable expenditure of the charity have been included as general guiding costs within the summary of costs of charitable activities.

Other costs represent cost associated with constitutional and statutory requirements of the charity.

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2021

Accounting policies continued

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without a further specified purpose and are available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Fixed assets and depreciation

Fixed assets over the value of £250 are capitalised at cost.

Depreciation is provided by the charity to write off the cost of tangible fixed assets over their estimated useful economic lives as follows:

Freehold land	Nil
Freehold buildings	50 years straight line and 10% per annum straight line
Fixtures and fittings	20% per annum reducing balance and 20% per annum straight line

Investments

Listed investments are stated at valuation - gains or losses arising from disposals of fixed asset investments and movement in valuation are treated as part of the result for the year and included in the Statement of Financial Activities. Unlisted investments are stated at cost.

Stocks

Purchased stocks are valued at the lower of cost or net realisable value after making due allowance for any obsolete or slow-moving items.

Finance and operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period that they are incurred.

2 Donations, grants and legacies

	Unrestricted £	Restricted £	2021 £	2020 £
County share of subscription	39,474	-	39,474	68,782
Miscellaneous subs	282	-	282	471
Miscellaneous donations	240	-	240	1,812
Grants	1,000	-	1,000	550
COVID19 government grants	39,500	5,392	44,892	-
	<u>80,496</u>	<u>5,392</u>	<u>85,888</u>	<u>71,615</u>

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2021

3 Investments	Unrestricted £	Restricted £	2021 £	2020 £
Listed investments				
Dividends	9,969	-	9,969	12,742
Cash investments and settlements pending				
Bank interest	121	-	121	195
	<u>10,090</u>	<u>-</u>	<u>10,090</u>	<u>12,937</u>

The above income relates to investments held in the UK.

4 Other trading activities	Unrestricted £	Restricted £	2021 £	2020 £
Trading income				
Goods and publications	864	-	864	6,453
Sales of badges	9,519	-	9,519	9,785
Rental income - Beaudesert	2,161	-	2,161	3,108
Total incoming resources	<u>12,544</u>	<u>-</u>	<u>12,544</u>	<u>19,346</u>
Trading expenditure				
Goods and publications	262	-	262	3,671
Purchase of badges	7,599	-	7,599	8,412
Miscellaneous fund raising costs	20	-	20	20
Total outgoing resources	<u>7,881</u>	<u>-</u>	<u>7,881</u>	<u>12,103</u>
Net fund raising income	<u>4,663</u>	<u>-</u>	<u>4,663</u>	<u>7,243</u>

5 Charitable activities				
Event receipts and collections	Unrestricted £	Restricted £	2021 £	2020 £
Training receipts	(291)	-	(291)	4,911
County guiding events:				
Miscellaneous events	4,750	-	4,750	11,082
International guiding events:				
Fairy Tales & Scary Tales	-	-	-	15,710
Kenya 2019	-	-	-	26,581
	<u>4,459</u>	<u>-</u>	<u>4,459</u>	<u>58,284</u>

Staffordshire County Guide Association
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for the year ended 5 April 2021

Incoming resources from charitable activities continued

Event receipts and collections

Amounts received for future guiding events are not included but are carried forward as received in advance and included in creditors (Note 16).

At the balance sheet date, the details of the amounts carried forward was as follows:

	2021 £	2020 £
County guiding events:		
Miscellaneous events	-	450
International guiding events:		
Cayman	47,700	43,663
Finland	3,810	3,750
Iceland	23,903	19,123
Kenya - Adults	28,817	8,724
Kenya - Girls	10,361	
Scotland	3,514	5,694
	<u>118,105</u>	<u>81,404</u>

Charitable expenditure

6	Grants payable	Unrestricted £	Restricted £	2021 £	2020 £
	Training and travel grants (Net of refunds)	(145)	-	(145)	1,010
		<u>(145)</u>	<u>-</u>	<u>(145)</u>	<u>1,010</u>

Training and travel grant requests are received from Leaders to assist with the cost of approved camp and international events. The request is considered by the trustees and if successful a grant will be made to the individual Leader on the basis of :-

County Trips - 30% of cost for each leader and cost of one place. Region Trips - 30% for leaders and 10% for girls. Private Trips with no service £500. Private Trips with service element £1,000.

Staffordshire County Guide Association
Notes to the Financial Statements
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7 Event costs	Unrestricted £	Restricted £	2021 £	2020 £
Training expenses	1,941	-	1,941	6,379
County guiding events:				
Miscellaneous events	6,035	-	6,035	10,159
International guiding events:				
Fairy Tales & Scary Tales	-	-	-	14,970
Kenya 2019	-	-	-	26,983
International expenses	-	-	-	-
	<u>7,976</u>	<u>-</u>	<u>7,976</u>	<u>58,491</u>

Amounts of expenditure for future guiding events are not included above but are carried forward and included in prepayments (Note 15).

At the balance sheet date the details of the amounts carried forward was as follows:

	2021 £	2020 £
County guiding events:		
Miscellaneous events	1,680	1,680
International guiding events:		
Cayman	3,337	5,281
Finland	640	-
Iceland	9,540	6,190
Scotland	295	4,185
Kenya - Adults	25,564	2,584
Kenya - Girls	-	-
	<u>41,056</u>	<u>19,920</u>

Staffordshire County Guide Association
Notes to the Financial Statements
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8	General guiding costs	Unrestricted £	Restricted £	2021 £	2020 £
	Guide Association subscriptions	536	-	536	473
	Expenses claimed	61	-	61	5,260
	Grants paid to commissioners	630	-	630	675
	Wage costs	29,467	5,392	34,859	34,482
	Printing, stationery and postage	2,458	-	2,458	3,588
	Lease of equipment	841	-	841	737
	Insurance	2,505	-	2,505	1,729
	Heat, light and water	2,385	-	2,385	3,193
	Cleaning expenses	1,459	-	1,459	2,525
	Repairs and maintenance	13,392	-	13,392	11,608
	Telephone charges	1,027	-	1,027	1,443
	Donations and presentations	10	-	10	1,214
	Legal and professional	396	-	396	312
	Rebranding costs	-	-	-	-
	Depreciation	7,968	-	7,968	8,132
		<u>63,135</u>	<u>5,392</u>	<u>68,527</u>	<u>75,371</u>
9	Other costs	Unrestricted £	Restricted £	2021 £	2020 £
	Annual report and AGM costs	-	-	-	4,813
	Independent examiners fees	2,915	-	2,915	2,935
	Bank charges	485	-	485	996
	Sundry expenses	1,670	-	1,670	2,703
		<u>5,070</u>	<u>-</u>	<u>5,070</u>	<u>11,447</u>
10	Net gains (losses) on investments	Unrestricted £	Restricted £	2021 £	2020 £
	Unrealised investment gains/(losses) per note 14	72,679	-	72,679	(68,984)
	Realised investment gains/(losses)	2,893	-	2,893	1,771
		<u>75,572</u>	<u>-</u>	<u>75,572</u>	<u>(67,213)</u>
11	Net resources			2021 £	2020 £
	This is stated after charging:				
	Independent examiners fees			2,915	2,935
	Depreciation and other amounts written off tangible fixed assets: owned by the charity			7,968	8,132
	Operating leases				
	Hire of plant and machinery			841	737

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2021

12 Employees and staff costs

The average weekly number of staff employed by the charity during the year, analysed by category, was as follows:

	2021	2020
Administration - (Part time)	4	4

The aggregate payroll costs of the above was:

	2021 £	2020 £
Wages and salaries	34,152	33,743
Pension contributions - defined contribution scheme	707	739
Social security costs	-	-
	<u>34,859</u>	<u>34,482</u>

No employee earned more than £60,000 per annum. (2020: None).

No remuneration was paid to the trustees during the year (2020: Nil).

	2021 £	2020 £
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Grants of £45 each were paid to 14 Division Commissioners during the year (2020: 15). The Division Commissioners are listed on page 1.

630 675

Reimbursement of out of pocket expenses together with travelling expenses were paid to 6 trustees during the year. (2020: 6)

411 4,106

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 6 April 2020	262,216	77,140	339,356
Additions	-	1,425	1,425
At 5 April 2021	<u>262,216</u>	<u>78,565</u>	<u>340,781</u>
Depreciation			
At 6 April 2020	115,626	67,709	183,335
Charge for the Year	5,548	2,420	7,968
At 5 April 2021	<u>121,174</u>	<u>70,129</u>	<u>191,303</u>
Net book value			
At 5 April 2021	<u>141,042</u>	<u>8,436</u>	<u>149,478</u>
At 6 April 2020	<u>146,590</u>	<u>9,431</u>	<u>156,021</u>

No depreciation has been charged on land at a cost of £10,000 included above.

The fixed assets above do not include a County Diamond Trefoil Brooch that was gifted to Staffordshire County Guide Association previously. The brooch is currently insured for £3,500.

Staffordshire County Guide Association
Notes to the Financial Statements
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14 Fixed asset investments - listed investments	2021	2020
	£	£
Valuation:		
At 6 April 2020	272,795	342,861
Additions	27,241	100,737
Disposals	(29,771)	(101,819)
	<u>270,265</u>	<u>341,779</u>
(Decrease) / Increase in market value	72,679	(68,984)
	<u>342,944</u>	<u>272,795</u>
At 5 April 2021		
	2021	2020
	£	£
The cost value at the balance sheet date of listed investments was	<u>221,232</u>	<u>227,932</u>
	2021	2020
	£	£
The investments are held to provide an investment return for the charity. The amounts of dividends received during the year amounted to	<u>9,969</u>	<u>12,742</u>
	2021	2020
	£	£
The analysis of stocks and shares held are as follows:		
	2021	2020
	£	£
Companies within the UK	138,549	120,575
Companies outside the UK	204,395	152,220
	<u>342,944</u>	<u>272,795</u>
Total of valuation		
Holdings of stocks and shares are in a wide variety of companies, none of which are considered to be material in context of the investment portfolio.		
15 Debtors: amounts falling due within one year	2021	2020
	£	£
Trade debtors	665	834
Other debtors	38,456	70,372
Prepayments and accrued income	46,519	24,881
	<u>85,640</u>	<u>96,087</u>

Staffordshire County Guide Association
Notes to the Financial Statements
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16 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	-	-
Accruals and deferred income	122,518	87,539
	<u>122,518</u>	<u>87,539</u>

17 Funds

	At 6 April 2020 £	Transfer of funds £	Incoming resources & gains £	Outgoing resources & losses £	At 5 April 2021 £
Restricted					
COVID19 Government Grants	-	-	5,392	(5,392)	-
Manor Park Grant	3,713	-	-	-	3,713
	<u>3,713</u>	<u>-</u>	<u>5,392</u>	<u>(5,392)</u>	<u>3,713</u>
Designated:					
Development fund	61,016	(8,310)	-	-	52,706
Rebranding fund	1,886	-	-	-	1,886
Barbara Waterhouse legacy	140	-	-	-	140
	<u>63,042</u>	<u>(8,310)</u>	<u>-</u>	<u>-</u>	<u>54,732</u>
General funds	633,678	8,310	183,233	(86,370)	738,851
	<u>700,433</u>	<u>-</u>	<u>188,625</u>	<u>(91,762)</u>	<u>797,296</u>

Manor Park Grant

Manor Park received a £10,000 grant from the Columbus Trust towards repairs to the roof and to purchase racking for equipment

Development fund

Funds have been designated by the trustees to the development fund for the ongoing maintenance and possible refurbishment and alteration to the County Headquarters building.

Rebranding fund

Funds have been designated by the trustees to the rebranding fund for the forthcoming costs of Rebranding the Association and "Growing Guiding".

Barbara Waterhouse legacy

Funds have been designated by the trustees to provide a seating area in the garden at our Headquarters.

18 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances as at 5 April 2021 are represented by:			
Tangible fixed assets	492,422	-	492,422
Current assets	423,679	3,713	427,392
Creditors: amounts falling due within one year	(122,518)	-	(122,518)
Total net assets	<u>793,583</u>	<u>3,713</u>	<u>797,296</u>

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2021

19 Commitments

There were no commitments for capital expenditure at the year end.

The total future minimum lease payments under non- cancellable operating leases are payable as follows :

	2021	2020
	£	£
Within one year	841	841
After one year but within five years	2,522	3,362
	<u>3,363</u>	<u>4,203</u>

20 Connected charities

The Guide Association

Staffordshire County Guide Association is a member of The Guide Association (Charity number: 306016) 17-19 Buckingham Palace Road, London SW1W 0PT.

Material transactions with The Guide Association during the year were:

	2021	2020
	£	£
Membership subscriptions	536	473
Badges purchased	7,795	9,739
Other goods purchased	332	4,874
	<u>8,663</u>	<u>15,086</u>
County share of membership subscriptions receivable	<u>36,080</u>	<u>64,158</u>
Balances outstanding at the year end and included in creditors	-	-
Balances outstanding at the year end and included in other debtors	<u>36,080</u>	<u>64,158</u>

The Beaudesert Park Camp Site

Staffordshire County Guide Association has a non controlling interest in the camp site property and assets at The Beaudesert Park Camp Site.

The property and assets are managed by The Beaudesert Site Management Committee. Accounts are prepared separately by the Management Committee and the transactions and results are not included in the accounts of Staffordshire County Guide Association.

Staffordshire County Guide Association is entitled to a half share of the rent collected, net of costs, for land that is let at the Beaudesert Park Camp Site. The half share for the current year is £2,161

The amount due from The Beaudesert Site Management Committee at the balance sheet date was £2,375 (2020: £6,215).

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2021

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	96,863	(65,289)
Add back depreciation charge	7,968	8,132
Deduct interest and dividend income shown on investing activities	(10,090)	(12,937)
Deduct gains / add back losses on investments	(75,572)	67,213
Decrease (increase) in stock	504	(3,747)
Decrease (increase) in debtors	10,447	(13,777)
Increase (decrease) in creditors	34,979	55,722
Net cash used in operating activities	65,099	35,317